

# **TAX ABATEMENT ORDINANCE FOR CANTON VOLUNTEER FIRE and EMS DEPARTMENT PERSONNEL**

## **1. Purpose**

To encourage service in the Canton Volunteer Fire and EMS Department and in recognition of the service to the town that the Canton Volunteer Fire and EMS Department personnel make to the public safety of the residents of the Town of Canton, Ordinance #248 is hereby adopted. The ordinance is established pursuant to section 12-81w of the Connecticut General Statutes for eligible active members of the Canton Volunteer Fire and EMS Department on the terms and conditions set forth below.

## **2. Definitions**

*Abatement* means the reduction in property taxes owed by eligible active members of the Canton Volunteer Fire and EMS Department.

*Certification Date* means June 30<sup>th</sup>, 2023 for the taxes owed on the grand list of October 1, 2022 and January 31<sup>st</sup> of every year thereafter.

*Eligible Active Member* means a resident or nonresident volunteer who is an active member of the Canton Volunteer Fire and EMS Department and who meets the requirements specified in section 8 of this ordinance.

*Fiscal Year* means the Town's budget year beginning July 1 of the calendar year immediately following the grand list year.

*Grand List Year* means October 1<sup>st</sup> of each calendar year starting with 2022.

*Program Year* means the calendar year beginning January 1, 2023 and each calendar year thereafter.

*Property Owned by Eligible Active Member* includes property that is owned in the name of an eligible active member of the Canton Volunteer Fire and EMS Department, including property which such member owns jointly with another or as a tenant in common with another or which is owned by a trust for which such member is the grantor, a primary beneficiary and personally liable for all taxes accruing on trust property.

## **3. Abatement**

Each eligible active member of the Canton Volunteer Fire and EMS Department, who has been certified pursuant to Section 4 for a program year, shall be entitled to a tax abatement in an amount up to \$2,000 for the grand list year just preceding the certification date. No member of the Canton Volunteer Fire and EMS Department shall be eligible for a tax abatement if they are in arrears on any taxes owed on a grand list prior to the grand list for which taxes are proposed to be abated.

#### **4. Certification**

Annually, on or before January 31<sup>st</sup> of each program year, the Chief of the Canton Volunteer Fire and EMS Department shall certify and submit to the Canton Tax Collector a list of the eligible active members of the Canton Volunteer Fire and EMS Department for the prior program year. The Canton Volunteer Fire and EMS Department shall maintain accurate records of its members' attendance and participation in duties upon which eligibility is determined and preserve the same for at least 30 years.

#### **5. No Carryover or Carryback of Abatement**

Credit of any kind for an abatement earned in one program year cannot be carried forward or backward to any other program year.

#### **6. Status Not Transferable**

Status as an eligible active member is not transferable to a third party.

#### **7. Abatement Application**

Upon receiving the list of eligible active members of the Canton Volunteer Fire and EMS Department, the Assessor and/or Tax Collector shall then apply the abatement against property taxes owed by each listed eligible active member for the tax bills following the certification date in the following priority:

- a) First; to real estate taxes for real property owed the Town of Canton in the eligible active member's name, regardless of whether said property is held jointly or as tenant in common; or
- b) Second; to any motor vehicle property tax owed the Town of Canton in the eligible active member's name, regardless of whether the property is held jointly or as tenant in common; or
- c) Lastly; to any other property taxes owed the Town of Canton in the eligible active member's name, regardless of whether the property is held jointly or as tenant in common.
- d) Any non-resident eligible active member who has a tax owed, as described in (a) through (c) above, in their hometown, and who submits the tax bill with proof of payment shall receive reimbursement equal to the amount of tax abatement for which they would have been eligible pursuant to Section 8 of this ordinance. This payment may be subject to IRS and federal wage laws.
- e) If the tax to which the abatement is applied is paid in installments due on July 1<sup>st</sup> and January 1<sup>st</sup>, the exemption shall be applied (50) percent to each installment.

## **8. Eligibility Requirements for Active Members**

A member of the Canton Volunteer Fire and EMS Department shall be considered eligible for a tax abatement in the amounts specified below if in the program year the member attends 60% of drills and:

For Firefighters and Fire Police

1. Responds to 15% to 24.9% of calls the member shall receive a \$1,000 tax abatement.
2. Responds to 25% or more of calls the member shall receive a \$2,000 tax abatement.

For Emergency Medical Service personnel, the member shall receive a \$2,000 tax abatement if the member attends 60% of drills and meets the following requirements:

- Provides 48 hours of coverage per month; and
- Receives 20 hours per year of Continuing Medical Education as approved by the Commission on Accreditation for Prehospital Continuing Education or State of Connecticut Office of Emergency Medical Services

## **9. Transition and Date of Effectiveness**

This ordinance shall take effect on July 1, 2023 and shall be applied to taxes owed on the grand list of October 1, 2022. The program year for the taxes owed on the list of October 1, 2022 shall be from January 1, 2023 to June 30, 2023 and the eligibility requirements in section 8 shall be prorated for a six month period but the tax abatement will be for the full amount. For the grand list of 2023, the program period shall be from January 1, 2023 through December 31, 2023 and based on the eligibility requirements as specified in Section 8. In all future years the program period shall be based on the calendar year.